



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF SOMERS WATER UTILITY

Principal Office: 7511 12TH ST  
P.O. BOX 197  
SOMERS, WI 53171

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TOWN OF SOMERS WATER UTILITY**Utility Address:** 7511 12TH ST  
P.O. BOX 197  
SOMERS, WI 53171**When was utility organized?** 1/1/1993**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS JEAN M. ANDERSON**Title:** UTILITY FINANCIAL MANAGER**Office Address:** TOWN OF SOMERS  
7511 12ST STREET  
P.O. BOX 197  
SOMERS, WI 53171**Telephone:** (414) 859 - 2822**Fax Number:** (414) 859 - 2331**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS KATHRYN HOPPE**Title:** PARTNER, CPA**Office Address:** HOPPE AND ORENDORFF  
3916 67TH STREET  
KENOSHA, WI 53142**Telephone:** (414) 657 - 7716**Fax Number:****E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** year of 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. WILLIAM MORRIS**Title:** PUBLIC WORKS COORDINATOR**Office Address:**7511 12 STR  
P.O. BOX 197  
SOMERS, WI 53171**Telephone:** (414) 859 - 2822**Fax Number:** (414) 859 - 2331**E-mail Address:**

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**Name:** MRS. KAY GOERGEN**Title:** TOWN CLERK/TREASURER**Office Address:** TOWN OF SOMERSP.O. BOX 197  
SOMERS, WI 53171**Telephone:** (414) 859 - 2822**Fax Number:** (414) 859 - 2332**E-mail Address:**

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**Name of utility commission/committee:**    SOMERS WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

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MR SCOTT BARTOSH, SUPERVISOR  
MR WILLIAM F. CANTWELL, SUPERVISOR  
MS CAROL FISCHER, TOWN CHAIRMAN  
MR BENJAMIN HARBACH, SUPERVISOR  
MR SCOTT PEDERSON, SUPERVISOR

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** KENOSHA WATER UTILITY

4401 GREENBAY RD

KENOSHA, WI 53142

**Contact Person:** MS CATHY BRNAK

**Title:** FINANCIAL MANAGER

**Telephone:** (414) 653 - 4300

**Fax Number:** (414) 653 - 4320

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    2/27/1990

**Provide a brief description of the nature of Contract Operations being provided:**

kenosha water utility provides somers water utility with water

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	373,676	373,925	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	306,792	310,313	2
Depreciation Expense (403)	34,020	30,866	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,575	5,273	5
<b>Total Operating Expenses</b>	<b>346,387</b>	<b>346,452</b>	
<b>Net Operating Income</b>	<b>27,289</b>	<b>27,473</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>27,289</b>	<b>27,473</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	270	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	22,657	17,622	9
Miscellaneous Nonoperating Income (421)	109	1,696	10
<b>Total Other Income</b>	<b>22,766</b>	<b>19,588</b>	
<b>Total Income</b>	<b>50,055</b>	<b>47,061</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	11,457	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>11,457</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>38,598</b>	<b>47,061</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,505	10,837	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>9,505</b>	<b>10,837</b>	
<b>Net Income</b>	<b>29,093</b>	<b>36,224</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	460,829	431,597	19
Balance Transferred from Income (433)	29,093	36,224	20
Miscellaneous Credits to Surplus (434)	15,229	272	21
Miscellaneous Debits to Surplus--Debit (435)	0	7,264	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>505,151</b>	<b>460,829</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
interest income - 1st banking center/lgip	4,294	4
income from special assessments	18,363	5
<b>Total (Acct. 419):</b>	<b>22,657</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
misc. nonoperating income	109	6
<b>Total (Acct. 421):</b>	<b>109</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
loss on disposal/ meter change out program complete	11,457	8
<b>Total (Acct. 426):</b>	<b>11,457</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
prior years loss on disposal/ auditor adjustment to 1997 report	15,229	9
<b>Total (Acct. 434):</b>	<b>15,229</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	3,586				<b>3,586</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	2,726				<b>2,726</b>	<b>2</b>
Payroll	860				<b>860</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>3,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,586</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	373,676	0	0	0	<b>373,676</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>373,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373,676</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,605,197	2,036,257	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	268,155	239,553	<b>2</b>
<b>Net Utility Plant</b>	<b>2,337,042</b>	<b>1,796,704</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,016	189,529	<b>8</b>
Temporary Cash Investments (132)	92,777		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	62,629	96,975	<b>11</b>
Other Accounts Receivable (143)	83,388	30,446	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	14,457	12,589	<b>14</b>
Materials and Supplies (150)	12,896	28,160	<b>15</b>
Prepayments (165)	2,155	1,578	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>279,318</b>	<b>359,277</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	540	540	<b>20</b>
<b>Total Deferred Debits</b>	<b>540</b>	<b>540</b>	
<b>Total Assets and Other Debits</b>	<b>2,616,900</b>	<b>2,156,521</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	48,142	48,142	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	505,151	460,829	<b>23</b>
<b>Total Proprietary Capital</b>	<b>553,293</b>	<b>508,971</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other long-Term Debt (224)	160,472	240,034	<b>26</b>
<b>Total Long-Term Debt</b>	<b>160,472</b>	<b>240,034</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	45,443	26,718	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	6,282	7,919	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>51,725</b>	<b>34,637</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	2,975	10,655	<b>36</b>
<b>Total Deferred Credits</b>	<b>2,975</b>	<b>10,655</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,848,435	1,362,224	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,616,900</b>	<b>2,156,521</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,491,663	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)	600				<b>5</b>
Construction Work in Progress (395)	112,934				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,605,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	268,155	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>268,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,337,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	239,553				<b>239,553</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,020				<b>34,020</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
PRIOR YEAR ADJ/AFTER AUDIT	15,452				<b>15,452</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>49,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,472</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,870				<b>20,870</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>20,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,870</b>	<b>19</b>
<b>Balance End of Year</b>	<b>268,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268,155</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,896	28,160	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>12,896</b>	<b>28,160</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	48,142	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>48,142</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	36,706	<b>1</b>
STATE TRUST FUND LOAN #9004	01/26/1994	03/15/1998	3.75%	0	<b>2</b>
STATE TRUST FUND LOAN #9005	06/08/1994	03/15/1998	4.00%	7,147	<b>3</b>
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	116,619	<b>4</b>
<b>Total for Account 224</b>				<b>160,472</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	5,576	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>5,576</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	5,073	7
PSC Remainder Assessment	503	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>5,576</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND LOANS	7,919	9,505	11,142	6,282	3
<b>Subtotal</b>	<b>7,919</b>	<b>9,505</b>	<b>11,142</b>	<b>6,282</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,919</b>	<b>9,505</b>	<b>11,142</b>	<b>6,282</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,362,224	0	0	0	0	<b>1,362,224</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	17,314					<b>17,314</b>	<b>2</b>
For Mains	468,897					<b>468,897</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0					<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,848,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,848,435</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,579	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS	58,050	8
<b>Total (Acct. 142):</b>	<b>62,629</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
year end accrual of water revenues/ to be reversed 1999	83,388	11
<b>Total (Acct. 143):</b>	<b>83,388</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	14,457	12
<b>Total (Acct. 145):</b>	<b>14,457</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE/EXPENSES	2,155	13
<b>Total (Acct. 165):</b>	<b>2,155</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY LEGAL FEES	540	15
<b>Total (Acct. 183):</b>	<b>540</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE	0	16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED SPECIALS	2,975	17
<b>Total (Acct. 253):</b>	<b>2,975</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,179,966	0	0	0	<b>2,179,966</b>	<b>1</b>
Materials and Supplies	20,528	0	0	0	<b>20,528</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	253,854	0	0	0	<b>253,854</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,605,329	0	0	0	<b>1,605,329</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>341,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341,311</b>	
Net Operating Income	27,289	0	0	0	<b>27,289</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.00%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	48,142	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	482,990	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>531,132</b>	
<b>Net Income</b>		
Net Income	29,093	5
<b>Percent Return on Proprietary Capital</b>	<b>5.48%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

COMPLETED METER CHANGE OUT

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Per 7/14/99 utility response:

1. Hydrant was replaced. (\$ retired from 348 were apparently a net amount)
2. Unmetered sales moved to meter sales, W-2, on their copy.
3. Pumped and sales gallons did not agree because of meter changeout. Should be okay in 1999.
4. Meters were retired, not transferred to inventory.

ele

June 29, 1999

Mrs. Jean M. Anderson, Utility Financial Manager  
Town of Somers Water Utility  
7511 12st Street  
P.O. Box 197  
Somers, WI 53171-0197

1998 Analytical Review DWCCA-5545-ELE

Dear Mrs. Anderson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$1,993 retired from Account 348, Hydrants, page W-9. However, there are no corresponding unit retirements reported on the Hydrant schedule, page W-18. Please furnish an explanation
2. During our review, we noted that residential, commercial and industrial sales of water on page W -2 were reported as unmetered, Account 460. We assume these were metered sales, Account 461, and have moved these amounts. Please adjust your copy of the annual report accordingly.
3. During our review, we noted that 30,639,000 more gallons are reported sold than pumped into the distribution system on page W-10. Please furnish an explanation.
4. During our review, we noted a schedule note to the Water Utility Plant in Service schedule, pages W-8 and W-9 which indicated "auditor treated the meters as retired; not in stock." We want to clarify that meter dollars should always be reported in Account 346, Meters, even if the meter itself

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## FINANCIAL SECTION FOOTNOTES

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is in stock. When meters are removed to inventory, the dollars should remain in Account 346. Please make any adjustments that are necessary.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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cc: Ms. Carol Fischer, Town Chairman

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		367,793	1
<b>Total Sales of Water</b>		<b>367,793</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		2,688	2
Other Water Revenues (474)		3,195	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>5,883</b>	
<b>Total Operating Revenues</b>		<b>373,676</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		212,842	5
General Operating Expenses (680-690)		93,950	6
<b>Total Operation and Maintenance Expenses</b>		<b>306,792</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		34,020	7
Amortization Expense (404)		0	8
Taxes (408)		5,575	9
<b>Total Other Operating Expenses</b>		<b>39,595</b>	
<b>Total Operating Expenses</b>		<b>346,387</b>	
<b>NET OPERATING INCOME</b>		<b>27,289</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	680	66,556	148,623	4
Commercial	74	55,108	85,552	5
Industrial			0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>754</b>	<b>121,664</b>	<b>234,175</b>	
Private Fire Protection Service (462)	11		4,116	7
Public Fire Protection Service (463)	1		61,674	8
Other Sales to Public Authorities (464)	7	51,259	67,828	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
<b>Total Sales of Water</b>	<b>773</b>	<b>172,923</b>	<b>367,793</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	61,674	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>61,674</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,508	5
<b>Other (specify):</b>		
HYDRANT METER DEPOSIT/	180	6
<b>Total Forfeited Discounts (470)</b>	<b>2,688</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
REIMBURSE UTILITY FOR DAMAGED HYDRANT	3,195	8
<b>Total Other Water Revenues (474)</b>	<b>3,195</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	30,906	1
Purchased Water (610)	153,425	2
Fuel or Power Purchased for Pumping (620)	434	3
Chemicals (630)	0	4
Supplies and Expenses (640)	11,020	5
Repairs of Water Plant (650)	14,708	6
Transportation Expenses (660)	2,349	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>212,842</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	34,792	8
Office Supplies and Expenses (681)	16,290	9
Outside Services Employed (682)	15,615	10
Insurance Expense (684)	2,940	11
Employees Pensions and Benefits (686)	24,313	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>93,950</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>306,792</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	BASED ON ACTUAL DOLLAR PAID	5,073	3
PSC Remainder Assessment	BASED ON INVOICE RECEIVED	502	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>5,575</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.223930				3
County tax rate	mills		5.630800				4
Local tax rate	mills		1.900000				5
School tax rate	mills		11.721390				6
Voc. school tax rate	mills		1.753030				7
Other tax rate - Local	mills		0.994730				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.223880</b>				10
Less: state credit	mills		2.257170				11
<b>Net tax rate</b>	mills		<b>19.966710</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>1.900000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.474420</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.994730</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.369150</b>				17
<b>Total Tax Rate</b>	mills		<b>22.223880</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.736557</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.966710</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.706616</b>				21
Utility Plant, Jan. 1	\$	2,034,090	2,034,090				22
Materials & Supplies	\$	28,160	28,160				23
<b>Subtotal</b>	\$	<b>2,062,250</b>	<b>2,062,250</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,062,250</b>	<b>2,062,250</b>				26
Assessment Ratio	dec.		0.977100				27
<b>Assessed Value</b>	\$	<b>2,015,024</b>	<b>2,015,024</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.706616</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,634</b>	<b>29,634</b>				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	27,625	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>27,625</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	172,249	195,375	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>172,249</b>	<b>195,375</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	3,667		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			27,625	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>27,625</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			367,624	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>367,624</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			3,667	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		<b>26</b>
Transmission and Distribution Mains (343)	1,284,806	253,209	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	159,692	71,691	<b>29</b>
Meters (346)	83,725	27,265	<b>30</b>
Hydrants (348)	111,977	102,381	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,643,867</b>	<b>454,546</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	4,937		<b>34</b>
Office Furniture and Equipment (372)	9,284		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	7,034		<b>37</b>
Other General Equipment (379)	0		<b>38</b>
Other Tangible Property (390)	3,274		<b>39</b>
<b>Total General Plant</b>	<b>24,529</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,868,270</b>	<b>649,921</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,868,270</b>	<b>649,921</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,538,015 27
Fire Mains (344)			0 28
Services (345)		(1,280)	230,103 29
Meters (346)	18,877	(3,490)	88,623 30
Hydrants (348)	1,993	(888)	211,477 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>20,870</b>	<b>(5,658)</b>	<b>2,071,885</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,937 34
Office Furniture and Equipment (372)			9,284 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,034 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,529</b>
<b>Total utility plant in service directly assignable</b>	<b>20,870</b>	<b>(5,658)</b>	<b>2,491,663</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>20,870</b>	<b>(5,658)</b>	<b>2,491,663</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	9,758			9,758	1
February	10,833			10,833	2
March	10,119			10,119	3
April	10,844			10,844	4
May	10,198			10,198	5
June	14,554			14,554	6
July	14,056			14,056	7
August	15,715			15,715	8
September	13,499			13,499	9
October	12,533			12,533	10
November	9,411			9,411	11
December	10,999			10,999	12
<b>Total for year</b>	<b>142,519</b>	<b>0</b>	<b>0</b>	<b>142,519</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				15	13
Less: Other utility use				220	14
Other utility use explanation:					15
6 WATER MAIN BREAKS					
COMPLETED METER CHANGE OUT					
HOUSE FIRE 12/24/98					
Water pumped into distribution system				142,284	16
Less: Water sold				172,923	17
Losses and unaccounted for				(30,639)	18
Percent unaccounted for to the nearest whole percent (%)				-22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 12/31/1998					22
Cause of maximum:					23
NEEDED TO PUT IN SOMETHING					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 12/31/1998					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					27
Point of Delivery: VARIOUS POINTS					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
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NONE

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	45	0	0	0	45
M	D	3.000	6,481	0	0	0	6,481
M	D	6.000	17,466	0	0	0	17,466
P	D	6.000	2,496	0	0	0	2,496
M	D	8.000	21,795	0	0	0	21,795
M	S	8.000	0	3,882			3,882
P	D	8.000	7,517	0	0	0	7,517
M	D	12.000	19,908	50	0	0	19,958
P	S	12.000	633	0	0	0	633
M	D	16.000	250	0	0	0	250
M	S	16.000	0	758			758
M	S	18.000	0	50			50
M	D	24.000	0	45			45
M	S	30.000	0	140			140
<b>Total Within Municipality</b>			<b>76,591</b>	<b>4,925</b>	<b>0</b>	<b>0</b>	<b>81,516</b>
M	D	8.000	216	0	0	0	216
P	T	8.000	839	0	0	0	839
<b>Total Outside of Municipality</b>			<b>1,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,055</b>
<b>Total Utility</b>			<b>77,646</b>	<b>4,925</b>	<b>0</b>	<b>0</b>	<b>82,571</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	511	0	0	0	511		1
M	1.000	82	85	0	0	167		2
M	1.500	51	0	0	0	51		3
M	2.000	18	0	0	0	18		4
M	3.000	11	0	0	0	11		5
M	4.000	1	0	0	0	1		6
M	6.000	3	0	0	0	3		7
<b>Total Utility</b>		<b>677</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>762</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,014	308	291	(324)	<b>707</b>	100	<b>1</b>
0.750	17	5	15	0	<b>7</b>	0	<b>2</b>
1.000	29	17	18	0	<b>28</b>	0	<b>3</b>
1.500	17	2	2	0	<b>17</b>	0	<b>4</b>
2.000	26	0	1	0	<b>25</b>	0	<b>5</b>
3.000	4	0	0	0	<b>4</b>	0	<b>6</b>
4.000	1	0	0	0	<b>1</b>	0	<b>7</b>
6.000	2	0	0	1	<b>3</b>	0	<b>8</b>
<b>Total:</b>	<b>1,110</b>	<b>332</b>	<b>327</b>	<b>(323)</b>	<b>792</b>	<b>100</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	668	27	0	3	0	9	<b>707</b>	<b>1</b>
0.750	7	0	0	0	0	0	<b>7</b>	<b>2</b>
1.000	9	14	0	0	0	5	<b>28</b>	<b>3</b>
1.500	9	6	0	0	0	2	<b>17</b>	<b>4</b>
2.000	0	23	0	0	0	2	<b>25</b>	<b>5</b>
3.000	0	1	0	0	0	3	<b>4</b>	<b>6</b>
4.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
6.000	0	0	0	3	0	0	<b>3</b>	<b>8</b>
<b>Total:</b>	<b>693</b>	<b>71</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>21</b>	<b>792</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	115	35			150	2
<b>Total Fire Hydrants</b>	<b>116</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>151</b>	
<b>Flushing Hydrants</b>						
	0	0			0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	0
Number of distribution system valves end of year:	292
Number of distribution valves operated during year:	18

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

changed unmetered sales to metered sales 6/2/99 ele

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### Property Tax Equivalent (Water) (Page W-07)

NOTE 6 - TOWN OF SOMERS HAS ADOPTED A RESOLUTION THAT WIVES THE TAX EQUIV.  
FOR THE WATER UTILITY

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### Water Utility Plant in Service (Page W-08)

1. adjustments were made for the prior year meter change out after the auditor submitted their report. Auditor did not complete audit until November 98

2. Hydrant was hit by drunk and replaced with insurnace proceeds

3. adjustment made for prior year after audit report submitted.

4. Same as note 2

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### Water Mains (Page W-15)

1. Water Mains added were paid for through developers, and special assessments

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### Water Services (Page W-16)

1. new water services resulting from completion of subdivision, extension of water main paid by both developers and special assessments

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### Meters (Page W-17)

1. adjustment to meters for prior year audit report. Auditor treated the meters as retired; not in stock.

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### Hydrants and Distribution System Valves (Page W-18)

SOMERS WATER UTILITY EXERCISES THE HYDRANTS EVERY OTHER YEAR. ALL HYDRANTS WERE TESTED AND FLUSHED IN 1997

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